

Office of the District of Columbia Auditor (AC0)

The mission of the District of Columbia Auditor is to conduct a thorough audit of the accounts and operations of the District Government with the goal of promoting economy, efficiency, and accountability.

Agency Director	Deborah K. Nichols
Proposed Operating Budget (\$ in thousands)	\$1,214

Fast Facts	
<ul style="list-style-type: none"> The proposed FY 2001 operating budget is \$1,213,690, an increase of 30,723 over the FY 2000 budget. There are 14 full-time equivalents (FTEs) supported by this budget. During FY 2000, the agency modified the quarterly financial reporting policy and procedure for the Advisory Neighborhood Commissions providing timely and greater accountability of public funds. 	<ul style="list-style-type: none"> During FY 2000, the agency completed 28 financial and performance audits, which exceeded the agency's goal of completing 25 audits. During FY 2001 the agency identified \$28.1 million in questionable savings from planned management initiatives.

FY 2001 Proposed Budget by Control Center

The basic unit of budgetary and financial control in the District's financial management system is a control center. The Office of the District of Columbia Auditor is comprised of one control center that serves as the major component of the agency's budget.

FY 2001 Proposed Budget by Control Center

(Dollars in Thousands)

Office of the D.C. Auditor

Control Center

**Proposed
FY 2001
Budget**

1000 D.C. OFFICE OF THE AUDITOR

1,214

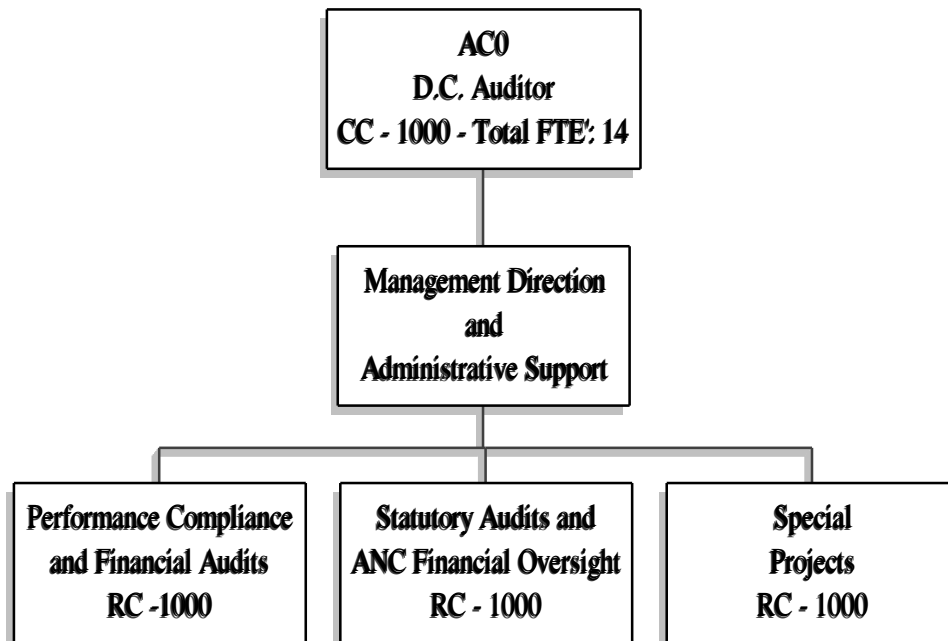
AC0 Office of the D.C. Auditor

1,214

Agency Overview and Organization

The mission of the Office of the District of Columbia Auditor, which was established by the District of Columbia Home Rule Act (PL 93-198, Section 455; D.C. Code 47-117), is to conduct a thorough audit of the accounts and operations of the District Government. The goal of the District of Columbia Auditor is to promote economy, efficiency, and accountability. The District Auditor assists the Council of the District of Columbia in performing its legislative oversight responsibilities; annually auditing the accounts, operations and programs of the District Government; and certifies revenue estimates in support of municipal bond issues. The agency is also required by the Advisory Neighborhood Commission Act of 1975 to provide oversight and conduct audits of the District government's 37 Advisory Neighborhood Commissions.

In addition to the requirements of PL 93-198, Section 455, the District of Columbia Auditor performs audits of specific programs, funds and organizational entities on an annual or biennial basis as required by specific laws.



FY 2001 Proposed Operating Budget

The Office of the District of Columbia Auditor's operating budget is composed of two categories: (1) Personal Services (PS), and (2) Nonpersonal Services (NPS).

Within the PS budget category are several object classes of expenditure such as regular pay, other pay, additional gross pay, and fringe benefits. Within the NPS budget category are several object classes of expenditure such as supplies and materials, utilities, communications, rent, other services and charges, contractual services, subsidies and transfers, equipment and equipment rental, and debt service.

Authorized spending levels present the dollars and related full-time equivalents (FTE) by revenue type. Revenue types include: Local (tax and non-tax revenue not earmarked for a particular purpose); Federal (revenue provided by the federal government to support federally established programs or grants for a particular purpose); Private and Other (charitable contributions and fees from fines, etc); and Intra-District (payments for services provided by one District agency to another District agency).

FY 2001 Proposed Operating Budget

(Dollars in Thousands)

Office of the D.C. Auditor

Object Class	FY 1999 Unaudited		Budget FY 2000		Proposed FY 2001		Variance	
Regular Pay -Cont. Full Time	444		771		647		-124	
Regular Pay - Other	41		0		146		146	
Additional Gross Pay	23		0		0		0	
Fringe Benefits	69		118		109		-9	
Unknown Payroll Postings	0		0		0		0	
Subtotal for: Personal Services (PS)	577		889		903		13	
Supplies and Materials	5		10		10		0	
Telephone, Telegraph, Telegram	14		12		11		0	
Rentals - Land and Structures	139		149		159		9	
Other Services and Charges	31		51		59		8	
Contractual Services - Other	41		25		25		0	
Equipment and Equipment Rental	37		47		47		0	
Subtotal for: Nonpersonal Services (NPS)	266		294		311		18	
Total Expenditures:	843		1,183		1,214		31	
Authorized Spending Levels by Revenue Type:								
	FTEs	Dollars	FTEs	Dollars	FTEs	Dollars	FTEs	Dollars
Local	10	843	14	1,183	14	1,214	0	31
Total:	10	843	14	1,183	14	1,214	0	31

Agency Funding Summary

The proposed FY 2001 operating budget *for all funding sources* is \$1,213,690, an increase of \$30,723 or 2.6 percent, over the FY 2000 budget. The Office of the District Auditor receives 100 percent of its funding from local sources. There are 14 FTEs supported by this budget.

- **Local.** The proposed *local* budget is \$1,213,690, an increase of \$30,723 from the FY 2000 budget. There is an increase of 13,179 in personal services, and \$17,544 is in nonpersonal services. There are 14 full-time positions funded by local sources.

The change in personal services is comprised of:

- \$50,389 increase for the 6 percent pay raise for non-union employees
- (\$37,211) decrease due to filling vacancies at lower salaries

The change in nonpersonal services is comprised of:

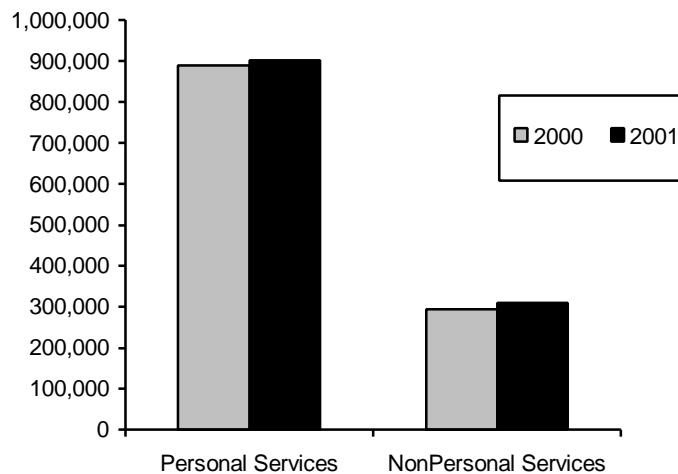
- \$9,308 increase for rent costs based on OPM estimates
- \$8,393 increase for security costs based on OPM estimates
- (\$157) decrease for utility costs based on OPM estimates

Figure 1

FY 2001 Proposed Budget Includes an Increase for PS and NPS

Personal Services increased by 1.5 percent, from \$889,532 in FY 2000 to \$902,531 in FY 2001.

Nonpersonal services increased by 6.0 percent, from \$293,615 to \$311,059 due to an increase in rent and security costs.



Occupational Classification Codes

Occupational Classification Codes (OCC) are used by federal agencies like the Bureau of Labor and Census Bureau, as a way of classifying workers into eight major occupational categories for the purpose of collecting, calculating, or disseminating data. The Office of the District of Columbia Auditor workforce is divided among three occupational classification codes.

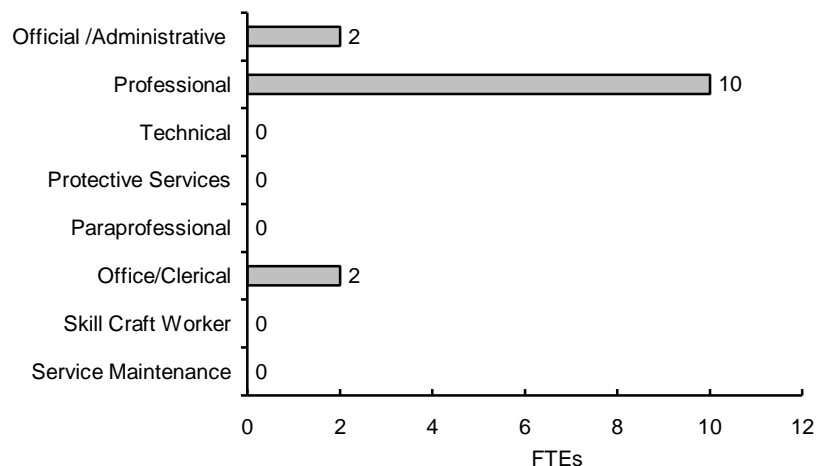
Agency FTEs by Occupational Classification Code

OC Code	FTEs in FY 2001
Official /Administrative	2
Professional	10
Technical	0
Protective Services	0
Paraprofessional	0
Office/Clerical	2
Skill Craft Worker	0
Service Maintenance	0
Total	14

FTE Analysis

Agency FTEs by Occupational Classification Code

The Office of the District of Columbia Auditor is an administrative agency. Of the total FTEs, 71 percent are Professional.



Performance Goals and Targets

Performance Targets:

1. Identify \$10 to \$15 million in savings or increased revenues that can be realized by improving the operation and management of various District government agencies or through alternative revenue generation opportunities.
2. Conduct the eleven (11) mandated statutory audits that are due in FY 2001.
3. Complete approximately twenty nine (29) Performance and Financial audits, and special studies, that will be initiated at the auditor's discretion or requested by the Congress, Council of the District of Columbia or Taxpayers.
4. Monitor the implementation of the "Government Managers Accountability Act" and the implementation of a performance-based budgeting system for the District of Columbia Government.
5. Provide financial oversight of the 37 Advisory Neighborhood Commissions' financial accounts following D.C. Code, Section 1264(d) as amended.
6. Ensure that the goals of the Citizen's summit are achieved by the District of Columbia government.